



United States Department of the Interior

NATIONAL PARK SERVICE
1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

DEC 11 2007

Re: Westside Urban Health Center, Savannah, GA
Project Number: 19014
Taxpayer's Identification Number:

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. Thank you for meeting with me in Washington on October 5, 2007, along with and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Westside Urban Health Center is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standard 2 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on February 1, 2007, by Technical Preservation Services is hereby affirmed.

This "certified historic structure" was constructed in 1906 in the Italian Renaissance style and served as a Marine hospital and later the Westside Urban Health Center. Additions were constructed in 1922 and 1927 to expand the hospital. The property was certified as contributing to the Savannah Historic District on November 3, 2006.

The recent rehabilitation of this former hospital building into offices involved exterior repairs, alterations to the interior plan, and installation of a new HVAC system. Technical Preservation Services (TPS) found that the completed rehabilitation did not meet the Standards for Rehabilitation owing to the exposed ductwork in the corridors of all three floors and prominent soffits in the first floor lobbies.

With respect to the exposed ductwork and soffits I agree with the TPS determination and find that these changes significantly impair the character of the public circulation spaces and are cause for denial. Historically the corridors had high plaster ceilings and simple detailing. The addition of highly visible ductwork in these primary public spaces throughout the building changes the character of these finished spaces by lowering the perceived height of the ceiling and giving them an industrial, unfinished look. The addition of soffits in the two lobby areas substantially lowers the ceilings in these spaces and conceals remaining historic fabric. These changes cause the project to violate Standard 2 which states, "*The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*"

In addition to the issues noted by TPS, I also find the following issues are cause for denial. To accommodate the new HVAC system, the ceilings in the rooms flanking the corridors were dramatically lowered. According to dimensions on the drawings, in many spaces the new ceiling is more three feet below the historic ceiling, and in several spaces it is more than four feet below. This drastic change causes the ceilings to cut across the historic windows, obscuring their full height and dramatically changing the proportions of these spaces. While I acknowledge that the suspended ceilings were pulled back from the windows, this was not a sufficient amount, and in conjunction with the dramatically lower height of the ceilings, these changes obscure the historic proportions of the spaces and thus cause the project to violate Standard 2 stated above.

I also note that several historic walls were removed to create larger rooms in both the west and north lobbies on the first floor as well as on the west end of the second floor. On the first floor these changes to the historic lobbies create a totally open space where once there was a corridor and flanking rooms. The character of these circulation spaces is now changed due to the removal of historic fabric and the reorganization of the space itself, also causing the project to violate Standard 2 stated above.

Unfortunately, since this work is now complete and the building is occupied, I see no practicable way of modifying the project to conform with the Secretary of the Interior's Standards. Both the instructions accompanying the historic preservation certification application and Department of Interior regulations governing the program advise owners to apply before starting project work. The regulations state: *"Owners are strongly encouraged to submit part 2 of the application prior to undertaking any rehabilitation work."* While owners are free to apply after starting work, *"Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk (36 CFR 67.6)."*

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in dark ink, appearing to read 'John A. Burns', with a stylized, flowing script.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-GA
IRS